EXHIBIT 38

Letter dated February 16, 1932 to William M. Kearney from Robert M. Price, Special Master

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Reno, Nevada, February 16, 1932.

William M. Kearney, Esq., Reno, Nevada.

Re: United States of America vs. Walker River Irrigation District, et al.

Dear Sir: -

I am handing you herewith a copy of the proposed report of the Special Master, a copy of the tentative findings of fact and conclusions of law and a copy of the tentative decree in the above entitled matter, also a notice of a session of the Special Master with the attorneys on March 3, 1932, for the purpose of making corrections in the findings and decree that may be found necessary.

I will appreciate it if you will check the descriptions of the lands, the amount of water with priorities as allowed, as set forth in the proposed decree, with the amounts of water and priorities allowed and descriptions of the lands in decree No. 731 and in the stipulation covering the rights of the defendants which were not determined in that decree. There were many duplications and inacuracies in the descriptions of the lands and these have been corrected and simplified as far as possible. I would also like to have you check the names of the parties for whom you appear in the suit so that proper corrections may be made.

The tentative decree handed you herewith will have to be modified in some particulars to conform to the terms of the stipulation entered into during the hearing. The discrepancy was not observed until after the decree had been written. The rights of a number of the original defendants to the suit have, no doubt, been transferred to other parties. It will be quite difficult to supply the data in that respect without your assistance. I will appreciate your help in that matter.

There are perhaps other questions and matters which should be considered before the final draft of the decree is submitted to Judge Louderback and the suit should be reopened for the purposes mentioned.

Very truly yours,

Robert M. Price.

Special Master in Chancery.